In this case we find the principle of joint tort feasers modified by the rules that govern the relation of principal and servant. If the master of the offending vessel had been sued he could have been held as a joint tort feaser for the entire damage resulting from the acts of all. But if the plaintiff elects to sue the company, it seems that he must forego the advantage that an action against the master would give him. For by the law of torts he can only hold the company liable to the extent of such acts of the master as were in the scope of his authority. *Armory* v. *Delamirie*, 1 Strang. 505.

TAXATION—UNIFORMITY—IN RE PAGE, 58 Pac. Rep. 478 (Kansas).—At the last session of the Kansas Legislature an act was passed providing for the taxation of contracts of insurance made with insurance companies not authorized to do business in the State. *Held*, to be unconstitutional for lack of uniformity.

This enactment is illustrative of the hostility of petty officials toward wealthy corporations who are non-residents. In Kansas it is required that all property shall be taxed at its true value in money. The point was well made by the court that the tax was not uniform, as no account is taken of the solvency of the company, or that the values of other property may fluctuate, or the rate of taxation thereon may change from year to year, while the rate of taxation levied on the property in question remains unchanged. The ununiformity of imposing a tax on a man who insures in a company unauthorized to do business in the State, and the exempting of his neighbor who insures in a licensed company, is obviously unconstitutional. *County of Santa Clara* v. *Southern Pac. Ry. Co.*, 18 Fed. 385.

TRADE-NAMES—INJUNCTION—USE OF OWN NAME—ARNHEIM V. ARNHEIM, 59 N. Y. Sup. 948—"Arnheim the Tailor" dropped the word "Tailor" and adopted the name "Marks Arnheim." Two years later the defendant, whose father-in-law had once used the name "Arnheim the Tailor" in New York, but had abandoned it twelve years before and moved to Chicago, opened a store in New York, using the name "Arnheim the Tailor." She issued receipts, guarantees, and catalogues similar to the plaintiff's and used similar boxes, ordering them from the same people. She exhibited a photograph of the plaintiff as that of the proprietor of her store and arranged her store practically in the same manner as the plaintiff's. *Held*, the plaintiff was entitled to an injunction restraining the defendant from the use of the word "Arnheim" as a trade-mark.

The case shows how absolute has become the authority of the doctrine of "Fair Trade." The defendant was entitled to use her own name as a trade-mark in a business conducted on its own merits and not feeding upon the reputation earned by the sagacity of another. *Chas. S. Higgins Co.* v. *Higgins Soap Co.*, 144 N. Y. 462; *Devlin* v. *Devlin*, 69 N. Y. 212; *Gilman* v. *Hunnewell*, 122 Mass. 139; *Saxlehner* v. *Apollinaris Company*, 1897 L. R. 1 Ch. 893; *Hires Co.* v. *Hires*, 182 Pa. St. 346.

TRUSTS—LIABILITY OF FUND FOR DEBTS OF BENEFICIARY—FIRST NATIONAL BANK OF PLAINFIELD V. MORTIMER, 60 N. Y. Sup. 47.—A mother devised property in trust, the income therefrom to be applied to the use of her son during his lifetime, and giving said son power to dispose of the property by will. *Held*, that neither the principal or income of such fund could be subjected to the payment of the beneficiary's debts, even for necessaries, and also, that as it is impossible to determine how much of such income is a surplus over and above the proper necessities of the beneficiary, such surplus cannot be reached.

Although this decision is based upon statute law and is in harmony with the prior New York decisions (*Graff* v. *Bennett*, 31 N. Y. 12; *Williams* v. *Thorn et. al.*, 70 N. Y. 270), yet it is of interest inasmuch as it is in opposition to the more generally accepted view. It also points out the extreme liberality extended to such trusts, and the tendency of New York to enlarge the doctrine as existing in other States.